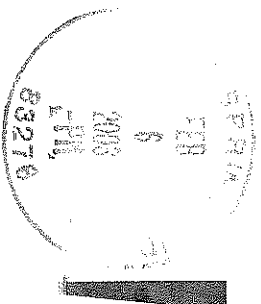


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March 10, 2003

Harold Jones
Idaho Department of Water Resources
900 North Skyline Drive
Idaho Falls, ID 83402

Dear Harold,

I am the Secretary of District # 11- Bear River.

Tracy and Sharon Baxter from the Bear Lake area stopped by my office today to discuss the water district billing. They argue that I am not billing them for the full amount on the Sorensen Diversion, and that I should be billing them for the Lloyd Ditch. I have been billing Jim Smith for the Lloyd Ditch for some time. I have also been splitting the bill on the Sorensen Ditch according to a split provided to me approximately eight years ago, by Galen Gneiting (Caribou County FSA office) and Rex Payne (Bear Lake FSA office). The Baxters have continually objected to this allocation. I am billing the balance of this diversion to Conrad Nebecker. In discussion with him he feels that he is entitled to water from this diversion. I am caught in the middle.

The Baxters have provided me with some claim numbers for these two ditches in which they say they own the water rights. These numbers are as follows:

Lloyd Ditch

11-7465
11-7458

Sorensen Ditch


11-925
11-930

I am not interested in contesting this issued any longer. I would like to see this resolved once and for all. If I am to continue as the district secretary a resolution to this issue must be made, as I do not desire to have to put up with these people any further.

I do not know where to turn to get this resolved. I would appreciate it very much if you would make a determination as to how I should bill these two diversions.

Thank you for your attention to this matter.

Sincerely yours,


Gerald L. Brown,
Certified Public Accountant